

**Amendments to the Specification:**

Please replace the paragraph beginning at page 10, line 15, with the following rewritten paragraph:

--As more clearly seen in the cross-sectional profile of FIG. 14, the top and bottom portions of each gate 904 and 906 are aligned with each other and with the source and drain regions. The source and drain regions 1402, 1404 are exposed, and contacts to all regions can be easily formed. As understood, by one of ordinary skill, the exposed source/drain regions [[1042]] 1402, 1404 are doped with group 3 or group 5 elements before the contacts are formed. Thus, an SOI device having self-aligned wrap-around gates is formed in such a manner that channel length can be easily controlled using two etch-back steps instead of a difficult long directional etch.--